

FY2023 Education Fund Use Detail

1. Other uses, \$3.4 million
 - a. Accounting
 - b. auditing
2. Essential early education, \$7.5 million
 - a. Statutory increase based on NEEP
3. Small Schools, \$8.1 million
4. Flexible Pathways, \$8.4 million
 - a. Dual Enrollment, Ed Fund
 - b. High School Completion
 - c. Early College
 - d. VAST (Vermont Academy of Science & Technology)
 - e. Vermont Virtual Learning Cooperative
 - f. Secondary school reform grants
 - g. Dual Enrollment, General Fund
5. Normal cost of teachers' OPEB, \$15.1 million
 - a. New, beginning in FY2023
6. State-placed Students, \$17.5 million
7. Transportation, \$21.8 million
 - a. Statutory increase based on NEEP
 - b. SUs receive up to 50% of eligible costs from two years prior
8. Universal School Meals, \$29.0 million
 - a. One-time appropriation for FY2023
9. Tech Education, \$30.5 million
 - a. Tuition Reduction
 - b. Salary assistance – Co-operative job training opportunities
 - c. Salary assistance – Guidance
 - d. Salary assistance – Director
 - e. Transportation assistance
 - f. Youth Leadership
10. Teachers' Pensions - normal cost, \$33.0 million
11. Special Education, \$214.1 million
 - a. Act 173 Census Block Grant – \$180.0 million
 - b. Extraordinary Reimbursement for students with costs exceeding \$60,000 annually – \$24.0 million
 - c. The following statewide special education all increase annually by NEEP and total approximately \$4.1 million:
 - i. Statewide interdisciplinary team
 - ii. Statewide hearing impaired
 - iii. Statewide visually handicapped
 - iv. Building Effective Supports for Teaching, BEST
 - v. Act 230 Training

12. Education payment, \$1,577.7 million

Note: The figures in the following table represent the budgeted expenditures of school districts. Budgeted expenditures include every dollar a district expects to spend on its students. The education payment of \$1,577.7 million largely represents the statewide total education spending of the school districts. Education spending is a subset of budgeted expenditures and excludes federal dollars, special education aid, transportation aid, small school and merger support grants, tuitions, surpluses, etc.

Major Function	Description	Function	Description	Budgeted Totals
1000	Direct Instruction	1000	Direct instruction except for CTE tuition	\$1,138,113,149
1000	Direct Instruction	1568	CTE tuition State pays directly to CTE on behalf of district	\$21,691,096
1000	Direct Instruction	1569	Remaining CTE tuition paid directly by districts	\$16,756,105
2000	Supporting Services	2396	Administrative support services - LEA	\$278,442,373
2000	Supporting Services	2397	Administrative support services - assessments to SU	\$74,065,623
2000	Supporting Services	2398	Administrative support services, CTE	\$3,476,784
2000	Supporting Services	2999	All other support services not included above	\$344,092,327
3000	Non-Instructional Services	3100	Food services	\$10,655,017
3000	Non-Instructional Services	3200	Enterprise operations	\$325,351
3000	Non-Instructional Services	3300	Community services	\$1,122,841
4000	Facility Acquisition and Construction	4000	Facility acquisition and construction	\$10,850,477
5000	Other Expenditures	5100	Debt service	\$37,485,494
5000	Other Expenditures	5310	Transfers to enterprise funds	\$2,328,927
5000	Other Expenditures	5350	Contributions to reserve accounts	\$7,403,674
5000	Other Expenditures	5353	Transfer to qualified school construction bond debt service fund	\$1,428,363
5000	Other Expenditures	5390	Fund transfers	\$5,808,801
5000	Other Expenditures	5500	Subgrants	\$10,000
6999	Deficit	6999	Deficit	\$266,959